

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
EASTERN DIVISION  
No. 4:15-CV-74-D

TRI-J COMPANY, LLC,  
GARY JEFFREY, and  
MYRANDA JEFFREY,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE,  
et al.,

Defendants.

**ORDER**

On May 8, 2015, pro se plaintiffs Tri-J Company, LLC, Gary Jeffrey, and Myranda Jeffrey filed a complaint seeking a tax refund for Tri-J Company, LLC [D.E. 1]. On May 18, 2015, the clerk notified plaintiffs that a collective entity (including an LLC) must be represented by an attorney [D.E. 7]. To date, no attorney has filed a notice of appearance on behalf of plaintiff Tri-J Company, LLC. On August 6, 2015, the government filed a motion to dismiss plaintiffs Gary Jeffrey and Myranda Jeffrey because they lack standing concerning the tax refund of Tri-J Company, LLC. See [D.E. 8]. On August 31, 2015, plaintiffs responded in opposition. See [D.E. 13].

“[T]he parties may plead and conduct their own cases personally or by counsel . . . .” 28 U.S.C. § 1654. In federal court, the right to conduct a case personally, however, does not extend to corporations, partnerships, or collective entities. See Rowland v. Cal. Men’s Colony, 506 U.S. 194, 202 (1993); see RZS Holdings AVV v. PDVSA Petroleo S.A., 506 F.3d 350, 354 n.3 (4th Cir. 2007). Plaintiff Tri-J Company, LLC is a company and may not appear without counsel.

Plaintiff Tri-J Company, LLC is ORDERED to retain counsel and to have counsel file a notice of appearance not later than October 16, 2015. The failure to do so may result in dismissal without prejudice of Tri-J Company, LLC's complaint. Moreover, the court GRANTS the government's partial motion to dismiss [D.E. 8]. Gary Jeffrey and Myranda Jeffrey lack standing and are DISMISSED as plaintiffs.

SO ORDERED. This 17 day of September 2015.

  
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JAMES C. DEVER III  
Chief United States District Judge